



DIVISION OF  
ENFORCEMENT

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
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February 11, 2020

**Via ECF**

Honorable Jesse M. Furman  
United States District Judge  
Southern District of New York  
40 Centre Street, Room 2202  
New York, New York 10007

Re: SEC v. Collins & Aikman Corporation et al., 1:07-cv-02419 (JMF)

Dear Judge Furman:

On November 22, 2019, the SEC requested that the Court reopen this case in order to propose a plan to distribute the funds paid pursuant to Final Judgments as to certain defendants in this case. Upon re-opening the case, the Court on November 26, 2019, requested that the SEC file a letter describing the background and current status of the case, and a proposed schedule for distribution of funds in this case. On December 6, 2019, the SEC submitted, by letter motion a proposed schedule for distribution. Pursuant to that schedule, the Distribution Plan should have been filed on February 10, 2020.

The SEC is requesting an extension to file the Distribution Plan for the following reason:

The SEC has received a draft of the Distribution Plan from EPIQ Class Action & Claims Solutions, Inc. ("EPIQ"), the Court-appointed distribution agent in this matter. That Distribution Plan is currently being reviewed by the SEC's Office of Distribution staff, as well as the SEC's Division of Economic and Risk Analysis ("DERA"). During the review process, some issues arose regarding the Plan of Allocation, which the SEC's staff and EPIQ are working to resolve. The SEC's staff expects to complete that review before the end of this month.

The SEC is bringing this delay to the Court's attention because it, as well as EPIQ, is committed to following the distribution timeline previously submitted to the Court, and as stated in that submission, will inform the Court in the event of any significant delays or slippage with respect to the proposed timeline.

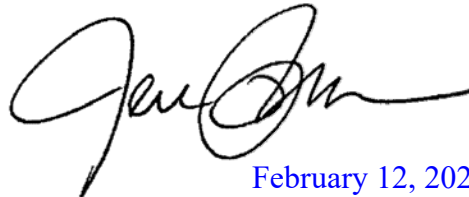
Based on the above the SEC respectfully requests until March 6, 2020 to file the Distribution Plan in this matter.

Respectfully submitted,

/s/ Noel Gittens

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Future untimely requests are unlikely to be granted. That said, the SEC's deadline to file a Distribution Plan for the Court's review is EXTENDED to **March 6, 2020**. All other dates and deadlines in the schedule approved at ECF No. 195 remain in place. The Clerk of Court is directed to terminate ECF No. 203. SO ORDERED.

A handwritten signature in black ink, appearing to read 'Noel Gittens', is written over the date.

February 12, 2020